

**NOTIFICATION**

New Delhi, the 18th June, 2015

**[No. 48 /2015]**

**S.O. 1635(E).**—In exercise of the powers conferred by clause (46) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, “West Bengal Electricity Regulatory Commission”, a Commission constituted under the Electricity Regulatory Commission Act, 1978 (West Bengal Act No. 14 of 1998), of West Bengal in respect of the following specified income arising to that Commission, namely:-

- (a) income from the fund maintained in accordance with the provisions of the West Bengal Electricity Regulatory Commission (Manner of application of Fund) Rules, 2006;
  - (b) income from the fees collected in accordance with the provisions of the West Bengal Electricity (fees for application for grant of license) Rules, 2005, notified by the Government of West Bengal.
2. This notification shall be applicable for the financial years 2011-12 to 2015-16.
  3. The notification shall be effective subject to the conditions that West Bengal Electricity Regulatory Commission –
    - (a) shall not engage in any commercial activity;
    - (b) its activities and the nature of the specified income remain unchanged throughout the financial years; and
    - (c) it files return of income in accordance with the provision of clause (g) of sub-section (4C) Section 139 of the said Act.

[F. No. 196/36/2012-ITA-I]

DEEPSHIKHA SHARMA, Director